

**ASSEMBLY BILL**

**No. 9**

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**Introduced by Assembly Member Cristina Garcia**

December 5, 2016

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An act to add Section 6363.10 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 9, as introduced, Cristina Garcia. Sales and use taxes: exemption: sanitary napkins: tampons: menstrual sponges and menstrual cups.

Existing sales and use tax laws impose a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state. Those laws provide various exemptions from those taxes.

This bill, on and after January 1, 2018, would exempt from those taxes the gross receipts from the sale in this state of, and the storage, use, or other consumption in this state of, tampons, sanitary napkins, menstrual sponges, and menstrual cups.

The Bradley-Burns Uniform Local Sales and Use Tax Law authorizes counties and cities to impose local sales and use taxes in conformity with the Sales and Use Tax Law, and existing laws authorize districts, as specified, to impose transactions and use taxes in accordance with the Transactions and Use Tax Law, which generally conforms to the Sales and Use Tax Law. Amendments to the Sales and Use Tax Law are automatically incorporated into the local tax laws.

Existing law requires the state to reimburse counties and cities for revenue losses caused by the enactment of sales and use tax exemptions.

This bill would provide that, notwithstanding Section 2230 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse any local agencies for sales and use tax revenues lost by them pursuant to this bill.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 6363.10 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 6363.10. On and after January 1, 2018, there are exempted
- 4 from the taxes imposed by this part the gross receipts from the sale
- 5 in this state of, and the storage, use, or other consumption in this
- 6 state of, tampons, sanitary napkins, menstrual sponges, and
- 7 menstrual cups.
- 8 SEC. 2. Notwithstanding Section 2230 of the Revenue and
- 9 Taxation Code, no appropriation is made by this act and the state
- 10 shall not reimburse any local agency for any sales and use tax
- 11 revenues lost by it under this act.
- 12 SEC. 3. This act provides for a tax levy within the meaning of
- 13 Article IV of the California Constitution and shall go into
- 14 immediate effect.